App F IX-4

Previous References
CM 89-52-8,9

Later References P 27E

195 4-55 (CM)

File No 39-54
Serial Nos 25, c

MYSORE GOVERNMENT SECRETARIAT

Serial Nos Tw

Part B for August 1954

SUBJECT

Levy of Profession Tax on Hindustan Aircraft Ltd employees by the corporation of the city of Bangalore

WD 0355J—GPB—25,000—2 7 53

To,

L 5628-34/Taxes/11 8 54

The commissioner, Bangalore corporation
" A C Bangalore
" General Manager, H A L
" Commissioner for L S G
" Controller, S A A,
Auditor, Bangalore corporation

E/MB
14/9/54

Mysore Government Secretariat | 2459/ail File No (1) of 195 | [App F III 2 (1)

Serial No

To

The General Manager HAL Bgl
Letter no (DO) 1339/GM 1507 dt 29.6.54
Requests for an opportunity to discuss
in respect of the levy of Professional Tax
on the employees of Hindustan Aircraft
by the Bangalore City Corporation

Minutes of the Secretary to G:—

1) "Today, A/s may please speak with Connected
file"
(Sd) G.V.K)
27.54

2) The Connected file is C.R.P 39-S.A-9 in which the Corporation
has been directed to levy Profession
Tax on the employees of H.A.L
residing in Corporation limits - is put
up for perusal and orders

Sd/- 2/7/54 Sd/-
27

3) Secretary to Government Local Self Government and Planning Departments

The letters may kindly be
arranged to be despatched
at once, with copies of enclosures
to Counsel & the file
may be submitted to Secretary
on or before 8th please

Sd/-
5.7.54

Supdt
Municipal Branch

Note — Contn Sheet

Levy of Profession tax on employees of H.A.L

(7) File No (2) 2459/Sec Discussion of the General Manager of 195

Mysore Government Secretariat

To

Serial No

Sri J M Shivanagowda GM HAL
D-O Lr No L 3650-2 dt 5-7-54
Requests to interview on 9-7-54
to discuss the levy of Profession Tax on HAL employees
GM Shri Ceeeee CCB
" D C Bheeeee.
L 3651-2 dt 5-7-54
Requested to be present at such time

---

4) Contd after issue of letter as stated at para 3 the file may kindly be returned to the PC to see Secty Dept for reference as the date of the Conf on the matter is proposed to take place on 9-7-54 at 3 P M

Sd/ 5/7/54 Sd/ 5/7

5) Put up note stating the history of the case urgent

61)

Sd/ G. M. P 0259 — 7-7-54
Note and issue
" Ceeee CCB
L 3759 dt 7-7-54
reading at 2.15 PM on 9-7-54

6) The history of the case is as follows —

Corporation Act 1949 (Section 111) runs as follows: —

" If the Corporation by a resolution determines that a Profession Tax

Levy of Profession Tax on H A L Employees

Serial No

Shall be levied, every person, who after the date specified in the Notice published under Sub-section (2) of Section 98 in any half-year — exercises a profession outside the City, but resides in the City for not less than sixty days in the aggregate shall pay —

7 The levy of Profession Tax is stated to have come into force in the Corporation area from 1-10-1950 On the authority of the above Statutory Provision, the employees of H A L who reside in the Corporation limits and who enjoy the City amenities liable to pay the Profession Tax the H A L authorities is stated to have been addressed by the Corporation to furnish a list of the employees who reside within the Corporation limits and their Scale of Pay since then the above information has not been furnished.

page 3 ante Note 4

8 The General Manager H A L Contends that the H A L has entered into Certain Standing financial arrangement with the H A L Sanitary Board whereby the factory authorities are paying a lumpsum annual Contribution to the extent of Rs 40000

Note — Contn Sheet

Levy of Profession Tax on H A L Employees

(4) File No 2459/no (4) of 195 | Mysore Government Secretariat

on lieu of all Taxes both on Property and Personnel of the factory and therefore H A L employees are not liable to pay any further Tax to the Corporation

The D C Bangalore who is the President of the H A L Sanitary Board Was Consulted as to whether the Board ~~is~~ levying Profession Tax He is of opinion that the H A L Sanitary Board ~~has not been~~ is not levying any Profession Tax on the employees of H A L Under the financial agreement, the factory has been paying an annual lumpsum Contribution in lieu of Taxes payable by the factory The levy of Profession Tax by the Corporation on the employees of the factory Cannot have any thing to do with the Payment of the Contribution by the H A L Which is in lieu of Taxes leviable by the Sanitary Board ~~Govt in their order dt 16 th have intimated the Comm'r, C & B~~ ~~there of has decided~~ that Corporation Can levy Profession Tax on H A L employees residing within the Corporation area

Serial No

Pages 23 & 24 C/C

Page 28 C/Z

The General Manager H A L requests for an opportunity to have a discussion in the matter It is not

2459/one

Levy of Profession Tax on (5) H & L Employees

(5)

Known what the grounds is has, ~~in the~~ financial agreement between the factory and ~~the~~ Sanitary Board Cannot conflict with the Corporation Act What is paid in lumpsum by the factory to the Board has ~~not~~ no connection with the Profession Tax levied by the Corporation The H & L employees have to pay the Profession Tax in their individual Capacity for the amenities they enjoy in the city What is paid by the factory to the Board represents the Taxes Payable by the factory

11) As seen from the DC's letter, The ~~That~~ Sanitary Board is not levying Profession Tax ~~If~~ the Board have also levies there will be double levy of Profession Tax To get ~~bridge~~ over the double levy, Government may ~~in Rabia~~ fix a proportion and the realisation may be shared by the Corporation and Sanitary Board according to that Proportion; in future — for Annual with reference to para 5 supra

8/7 Sra 8/7 Secy Asst

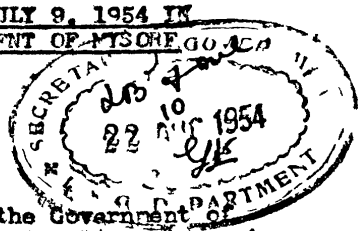
12) 8/7

Levy of Professional Fee on H-1B Employees 2459/mk

2659/ml (6)

HINDUSTAN AIRCRAFT LTD.,
BANGALORE.

NOTES OF THE MEETING HELD AT 2.15 P.M. ON JULY 9, 1954 IN THE OFFICE OF THE SECRETARY TO THE GOVERNMENT OF MYSORE, LOCAL SELF GOVERNMENT.



Subject : Profession Tax.

Present:	Mr. G V K. Rao	Secretary to the Government of Mysore, Local Self Government.
	Mr. K, Henjerappa	Commissioner Corporation of Bangalore
	Mr. T. Rangamalliah	Deputy Commissioner, Bangalore District, and President, HA Sanitary Board.
	Mr. J.M Shrinagesh	General Manager, HAL.
	Mr. G. Vasudeva Rao	Personnel Manager, HAL
	Mr A. Zampolino	Factory Manager, HAL.

Mr. Shrinagesh said that HAL was paying an annual contribution to Hindustan Aircraft Sanitary Board in lieu of all taxes leviable by the Sanitary Board on the employees and properties of HAL, and, therefore, if HAL employees living in the Corporation area of Bangalore had also to pay Profession Tax, it would amount to double taxation

The LSG Secretary said that it was in 1944, when Hindustan Aircraft Sanitary Board was set up at the instance of HAL, that it had been agreed that HAL's contribution to the Sanitary Board would be in lieu of taxation, and that Profession Tax had not been contemplated at that time. Mr. Shrinagesh pointed out that 10 years ago HAL's contribution to the Sanitary Board was only Rs 15,000/-/- while the present contribution is Rs 40,000/-/- per year HAL has definitely understood that its contribution to the Sanitary Board is in lieu of all taxes leviable by the Sanitary Board.

The President of the Sanitary Board said that Profession Tax had not yet been levied by the Board although legal provision for it existed.

After discussion, it was agreed that the Sanitary Board should immediately levy the Profession Tax and that those employees of HAL, who resided the Corporation area, would have to pay to the Corporation, as Profession Tax, only the excess of the Corporation tax over the Sanitary Board tax, as provided in the Corporation Act.

It was also agreed that there would be no retrospective effect in the levy of the tax, and that HAL employees would be liable to pay the tax, only from the date on which the Sanitary Board levies the tax

G Vasudeva Rao
(G Vasudeva Rao),
Personnel Manager.

Bsk:
17/7/54:

Cc: CM, F, Mr. G V.K. Rao, Mr. K Henjerappa, and Mr. T. Rangamalliah.

Levy of Profession Tax on HAL employees by the Corporation

(1)

(14)

~~and~~ the P&L of the HA Sanit Bd and the Corp Corporation, on 8/7/54

The question was discussed with the General Manager and other representatives of the Hindustan Aircraft. The Management of the Hindustan Aircraft urged firstly that they were getting practically no return for the contribution they were making to the funds of the Hindustan Aircraft Sanitary Board and secondly, that they agreed to make the contribution in lieu of all taxes leviable by any local self governing institution on the personnel and goods of the Hindustan Aircraft They said that if they were to be taxed by the Corporation now they would have to revise the arrangements in regard to the payment of their contribution to the Sanitary Board It was explained that the Sanitary Board came into being only for the benefit of the Hindustan Aircraft, factory and the area surrounding it and that all along a representative of theirs has been on the Board to get any work required by the ~~Hindustan Aircraft~~ factory done After some discussion it was agreed as a compromise that in order to prevent double taxation on the personnel of the Aircraft, the Hindustan Aircraft may with immediate effect levy profession tax which will be in place of on the personnel of the Aircraft as they enjoyed exemption already and that the Corporation might collect the difference between the profession tax payable under the Rules for the Administration of the Sanitary Board and that by the Corporation under sections of the Corporation Act Further action may be taken on these lines

Secy L&G 8/7/

For approval

8/7/54

Secy L&G 8/7

SECRETARIAT LOCAL GOVERNMENT DEPTT
14 JUL 1954

(2)

CORPORATION OF THE CITY OF BANGALORE

Office of the Revenue Officer,
Corporation Offices

No PTEA3/54-55
Encls 1) One G O (copy)
2) Section 111 of C A (copy)
3) Five forms

Bangalore, dated 26 June 1954

The General Manager,
Hindustan Aircraft Ltd ,
Bangalore

Sir,

Sub Levy of profession tax by the Corporation of the City of Bangalore on the employees of Hindustan Aircraft Ltd , Bangalore

---

The subject of the levy of profession tax on the employees of the Hindustan Aircraft Ltd , Bangalore, who are residing within the limits of Bangalore Corporation was submitted to the Government for decision, as the President, Hindustan Aircraft Banitary Board objected to the levy of this tax on the ground that the employees of Hindustan Aircraft Ltd , Bangalore, were liable to the levy of taxes by the said Sanitary Board and that the Corporation has no right to levy any profession tax since the employees of Hindustan Aircraft Ltd do not hold any office or earn in the Corporation area, and that there is an arrangement between the Sanitary Board and the Hindustan Aircraft whereby the Hindustan Aircraft pay a lump sum annual contribution in lieu of taxes on the property and any other levy on the personnel of the factory

The Secretary to the Govt , L S G and Planning Department, has in Govt Order No L 2175/CM 39-54-9 dated 1 6 54 stated that the Govt has been pleased to order that the employees of Hindustan Aircraft are liable to pay the profession tax to the Corporation of the City of Bangalore so long as they reside within the Corporation limits (copy of the Govt order is enclosed for reference) It has also been directed that necessary action may be taken to levy the profession tax on the employees of Hindustan Aircraft who are residing within the limits of the Corporation, as per the provision of section 111(a) of the Corporation Act Accordingly, I am herewith sending you a copy of section 111 of the Corporation Act for your information

In this connection, I write to inform you that this question of levy of profession tax on the employees of Hindustan Aircraft is pending since the official year 1950-51 Therefore I request you kindly to send a list of names of all those employees of Hindustan Aircraft who are residing within the limites of the Corporation of the City of Bangalore and who are earning a monthly income of Rs 200 and above inclusive of all allowances, within their residential addresses, for the periods 2nd half year of 50-51 (1 10 50 to 31 3 51, 1st and 2nd half years of 51-52, 1st and 2nd half years of 52-53, 1st and 2nd half years of 53-54 and 1st and 2nd half years of 54-55, for the purpose of assessing them to profession tax The required information may kindly be furnished in the form enclosed herewith

Yours faithfully,

Sd/-

REVENUE OFFICER

(Copy)

VENKATA KRISHNA RAO IAS
Secretary to Government
Local Self Government and Planning Departments

GENERAL AND REVENUE SECRETARIAT

Dated Bangalore 3.7. 1954

DO No

Dear Sri

Your D.O. letter No. 1339/GR/1507 dated 29th June 1954, regarding the levy of profession tax by the Corporation on the employees of Hindustan Aircraft, Ltd.

I have no objection to discuss the matter if you could kindly come to my room in the Old Public Offices at 3 P.M. on Friday the 9th July 1954. I am also requesting the Commissioner of the Corporation and the Deputy Commissioner, Bangalore, to be present at the meeting so that all points of view could be discussed.

With regards,

Sd/-

(G V.K.RAO)

Sri J.M. Shrinagesh, C.I.E., I C.S.,
Hindustan Aircraft, Ltd.,
Bangalore.

L 3681-2/ 5-7-54

Copy of the above together with a copy of the letter received from the General Manager, Hindustan Aircraft, Ltd., is forwarded to

Copy of D.O.letter No 1339/CMp1507 dated 29th June 1954 from Shri J. M Shrinagesh, Hindustand Aircraft Ltd , Hindustan Aircraft Post to the Secretary to Government, L S G. & Planning Departments, Bangalore.

- - -

I forward, herewith, a copy of letter No PTEA 3/54-55 dated 26th June 1954 from the Corporation of the City of Bangalore, in regard to the levy of profession tax by the Corporation on the employees of Hindustan Aircraft Ltd ,

This matter has been engaging the attention of the Sanitary Boar and Hindustan Aircraft Ltd , for some considerable time were not aware that the matter was under the consideration of Government or that Government would be prepared to take a decision without hearing our views.

I would request, in the circumstances, that an opportunity be given for us to discuss this matter with you, to explain our case befor any further action is taken, and before the contribution to the Sanita Board is revised

- - - -

Copy of letter No PTEA 3/54-55 dated 26th June 1954 from the Revenue Officer, Corporation offices, Bangalore to the General Manager, Hindustan Aircraft, Ltd , Bangalore

- - - -

Subject Levy of profession tax by the Corporation of the City of Bangalore on the employees of Hindustan Aircraft, Ltd , Bangalore

- - -

The subject of the levy of profession tax on the employees of the Hindustan Aircraft Ltd , Bangalore, who are residing within the limits of the Bangalore Corporation was submitted to the Government for decision as the President, Hindustan Aircraft Sanitary Board objected to the levy of this tax on the ground that the employees of Hindustan Air Craft,Ltd., Bangalore, were liable to the levy of taxes by the said Sanitary Board and that the Corporation has no right to levy any profession tax since employees of Hindustan Aircraft Ltd , do not hold any office or earn in the Corporation area, and that there is an arrangement between the Sanitary Board and the Hindustan Aircraft whereby the Hindustan Aircraft pay a lump sum annual contribution in lieu of taxes on the property and any other levy or the personnel of the factory

The Secretary to Government, L S G & Planning Department, has i Government Order No L 2175/CM 53-54-9 dated 1-6-54 stated that the Government has been pleased to order that the employees of Hindustan Aircraft are liable to pay the profession tax to the Corporation of the City of Bangalore so long as they reside within the Corporation limits copy of the Government Order is enclosed for reference) It has also been directed that necessary action may be taken to levy the profession tax on the employees of Hindustan Aircraft who are residing within the limits of the Corporation, as per the provision of Section 111(a) of the Corporation Act Accordingly, I am herewith sending you a copy of Section 111 of the Corporation Act for your information

In this connection, I write to inform you that this question of levy of profession tax on the employees of Hindustan Aircraft is pending since the official year 1950-51 Therefore, I request you kindly se a list of names of all those employees of Hindustan Aircraft who are residing within the limits of the Corporation of the City of Bangalore who are earning a monthly income of Rs 200/- and above inclusive of all allowances, within their residential addresses, for the periods 2nd half year of 1950-51 (1-10-1950 to 31-3-1951, 1st and 2nd half years of 195 1952, 1st and 2nd Half years of 1952-53, 1st and 2rd half years of 1953.

and 1st and 2nd half years of 1954-55, for the purpose of assessing them to profession tax. The required information may kindly be be furnished in the form enclosed herewith.

- - - - - -

COPIES

For Secretary to Government,
L & G & Planning Departments.

knr-3/5 7

D O No 1339/GM/30

TELEGRAMS "AIRCRAFT"
HINDUSTAN AIRCRAFT
BANGALORE

7 July 1954

Dear Sri Venkata Krishna Rao,

Thank you for your D O letter No L 3650, dated the 3/5th July 1954, regarding the meeting, at 3 p m , on Friday the 9th July 1954, to be held in your office, to discuss the levy of profession tax on H & L employees

This is to confirm that the time is suitable I shall be accompanied by Mr Zampolino, our Factory Manager and Mr Vasudeva Rao, our Personnel Manager

Yours sincerely,

(J M Shrinagesh)

7/7/54

Shri G Venkata Krishna Rao, I & S ,
Secretary to Government,
Local Self-Government and Planning Departments,
General and Revenue Secretariat,
BANGALORE

Rn

Secretary to Government,
L.S.G & Planning Deptts
DO P.O 259

7th July

Dear Shri Shrinagesh,

Will you please refer to my D.O letter No L 3650 dated the 3/7 July 1954? After that was issued, I have been asked to be present at a meeting at the same time to be held by the Minister for Law & Education In view of this, I would request you to come at ~~2 p m~~ instead of 3 p m on Friday, the 9th July 1954 I hope you will not mind the inconvenience

2 15 pm

with regards,

Yours sincerely,

Signed (G V [illegible] Rao)

Shri J Shrinagesh, I C S ,
General Manager,
Hindustan Aircraft Ltd , Bangalore.

L 3751-2

7 7 54

Copy forwarded ~~xxx~~ for information to
1 Deputy Commissioner, Bangalore District
2 Commissioner, Corporation of Bangalore
with a request to attend the meeting at ~~2 p m~~ 2 15 PM
on Friday the 9th July 1954

G V Rao

Secretary to Government,
L S G & Plnng. Deptts

7th July 54.

D.O. No. P.O. 259

Dear Shri Shrinagesh,

Will you please refer to my D O letter No L.3650 dated the 3/5th July 1954 After that was issued, I have been asked to be present at a meeting at the same time to be held by the Minister for law and education In view of this, I would request you to come at ~~2 p m~~ 2.15 p.m. instead of 3 p m on Friday the 9th July 1954 I hope you will not mind the inconvenience

With regards,

Yours sincerely,

(G V K Rao)

Shri J Shrinagesh, I C.S ,
General Manager,
Hindustan Aircraft Ltd ,
B a n g a l o r e

TELEGRAMS "AIRCRAFT"
HINDUSTAN AIRCRAFT
BANGALORE

D O No 1339/GM/32

July 7,1954.

Dear Sri Venkata Krishna Rao,

As discussed on the telephone, we agree to the change of time to 2-15 instead of 3 P M

The meeting will be on the 9th July as previously agreed.

Yours sincerely,

(J M.Shrinagesh)

Shri G Venkata Krishna Rao , IAS ,
Secretary to Government,
Local Self-Government and Planning Depts ,
General and Revenue Secretariat,
Bangalore.

10 Cfin

(12)

L 5628-34 / 11-8-54 CM/39-54-26.

To

The Commissioner of Corporation
The Mayor
The D C Bangalore & President
& A Sanitary Board
The G M & A-L
The Commissioner H&C
The Controller F&A
The Auditor General

Sir

Levy of Profession Tax on the employees of HAL by the Bangalore City Corporation

With reference to the above, I am directed to state that a meeting was held on 9-7-1954 in the Office of the Secretary L S G and Planning Department with a view to discuss the levy of Profession Tax on the employees of H-A-L who reside within the Corporation

an annual Contribution
of Rs 40,000/- in lieu of
all Taxes leviable by the
Sanitary Board on the
employees and Properties
of HAL and ~~therefore~~ opines that
the HAL Employees
living in the Corporation
area of Bangalore have
also to pay Profession
Tax, it would amount
to double taxation.

After some discussion,
it was agreed that the
Sanitary Board should
immediately levy the Profession
Tax and that those employees
of HAL, who reside in
the Corporation area, would have
to pay to the Corporation,
as Profession Tax, only the
excess of the Corporation Tax
over the Sanitary Board Tax
as provided in the Corporation
Act ~~...~~ notwithstanding

(Para 13 Page 6)

area limits and enjoy
the city amenities
On the meeting held
following were present
Sri G.V.K Rao IAS Laundry Dept, Housing Dept
Sri K Herjeappa Commissioner CCB
Sri T Rangamaliah IAS DC & President HA Laundry Board
Sri J M Shrinagesh IES G.M HAL
Sri G Vasudeva Rao P M HAL
Sri Zampolino Factory Manager HAL

The Corporation of the
City of Bangalore proposed
to levy Professional Tax
under Section on the
employees of the HAL
under Section 111 of the
Corporation Act of 1949
as the employees happened
to reside in the Corporation
limits enjoying the
amenities provided by the
Corporation the HAL
objected to the proposed levy
on the ground that the
factory HAL is paying
to the HA Sanitary Board

an annual Contribution
of Rs 40,000/- in lieu of
all Taxes leviable by the
Sanitary Board on the
employees and Properties
of HAL and ~~therefore~~ opines that
the HAL Employees
living in the Corporation
area of Bangalore have
also to pay Profession
Tax, it would amount
to double taxation

After some discussion,
it was agreed that the
Sanitary Board should
immediately levy the Profession
Tax and that those employees
of HAL, who reside in
the Corporation area, would have
to pay to the Corporation,
as Profession Tax, only the
excess of the Corporation Tax
over the Sanitary Board Tax
as provided in the Corporation
Act ~~Memorandum agreed~~

(15)

that this would be
no retrospective effect
in the levy of the Tax,
and each of the Employees
would be liable to pay
the Tax, only from the
date on which the
Sanitary Board levies
the Tax

Yours faithfully

to request that necessary early action
may be taken as per
the above decision,
in modification of the
previous order No. L 2757
CNI 39-ST-9 dated
1-6-1954

Y. S.

30/7

Secretary to Council
for Minister Tech

Copy sent L.B. Branch for information

CW

GOVERNMENT OF MYSORE

(46)

No L 5628-34/EM 39 :54-26 Mysore Government Secretariat,
Dated Bangalore, 11-8 1954

FROM

The Secretary to the Government of Mysore, L. S. G. [illegible] Depts.

To

1. The Commissioner, Corporation of the City of Bangalore, thro' the Mayor,
2. The Deputy Commissioner,(Bangalore) and President, Hindustan Air Craft Military Board, Bangalore,
3. The General Manager, Hindustan Aircraft, Ltd., Bangalore,
4. The Commissioner for Local Self-Government in Mysore,
5. The Controller, State Accounts Department, Bangalore,
6. The Auditor, xxxxx Corporation of the City of Bangalore.

Sir,

Subject: Levy of Profession Tax on the employees of the Hindustan Aircraft Ltd., by the Bangalore City Corporation.

- - - -

With reference to the above, I am directed to state that a meeting was held on 9th July 1954 in the office of the Secretary to Government, L. S. G. & Planning Departments, with a view to discuss the levy of profession tax on the employees of Hindustan Air Craft, Ltd., who reside within the Corporation limits and enjoy the city amenities. In the meeting the following were present:-

1. Sri G.V.K. Rao, I.A.S., Secretary to Government, L. S. G. and Planning Departments.
2. " K. Ranganappa, Commissioner, Corporation of the city of Bangalore.
3. " A. Ramanathan, I.A.S., Deputy Commissioner and President, Hal Military Board,
4. " J. M. Srinivasaiah, I.C.S., General Manager, H.A.Ltd.,
5. " G. Vasudeva Rao, Personal Manager, H.A.Ltd.,
6. " Sampolino, Factory Manager, H.A.Ltd.,

The Corporation of the City of Bangalore proposed to levy profession tax on the employees of the Hindustan Air Craft, Ltd., under Section III of the Corporation Act, 1949 as the employees have to reside in the Corporation limits enjoying the amenities provided by the Corporation. The Hindustan Air Craft, Ltd., objected to the proposed levy and on the ground that the Hindustan Air Craft Ltd., is paying to the Hindustan Aircraft Military Board an annual contribution of Rs.40,000/- in lieu of all taxes leviable by the Military Board on the employees and properties of Hindustan Aircraft, Ltd., and pointed

that if the Hindustan Aircraft, Ltd., employees living in the Corporation area of Bangalore had also to pay profession tax, it would amount to double taxation.

After due discussion, it was agreed that the Secretary Board should immediately levy the profession tax and that those employees of Hindustan Aircraft, Ltd., who reside in the Corporation area, would have to pay to the Corporation, as profession tax, only the excess of the Corporation tax over the Secretary Board Tax as provided in the Corporation Act.

I am, therefore, to request that necessary early action may be taken as per the above decision, in modification of the previous order No. L.217/... 39-54-9 dated 1st June 1954.

Yours faithfully,

(V. Hanumanthappa)
for Secretary to Government,
L.S.G. & Housing Departments.

Rlr-10/7.8.54

N-8
C-16